

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Porter County School Corp (6510)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11100 Regular Programs; Elementary | \$2,504,017 | \$2,681,241 | \$2,906,367 | \$3,459,312 | 38% | 29% | 19% |
| | 11200 Regular Programs; Middle/Junior High | \$598,743 | \$1,128,392 | \$1,070,467 | \$1,188,198 | 98% | 5% | 11% |
| | 11300 Regular Programs; High School | \$1,696,425 | \$1,848,711 | \$1,939,025 | \$2,351,121 | 39% | 27% | 21% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$20,691 | \$37,877 | \$41,745 | n/a | 102% | 10% |
| | 11420 Vocational Education; Agriculture B | \$49,041 | \$32,254 | \$34,717 | \$44,075 | -10% | 37% | 27% |
| | 11450 Vocational Education; Consumer and Homemaking | \$95,642 | \$118,337 | \$84,896 | \$107,189 | 12% | -9% | 26% |
| | 12100 2007 Account Code - Gifted and Talented | \$40,148 | \$54,944 | \$40,507 | \$29,231 | -27% | -47% | -28% |
| | 12110 Gifted And Talented; Gifted and Talented | \$0 | \$0 | \$0 | \$16,837 | n/a | n/a | n/a |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$0 | \$0 | \$549 | n/a | n/a | n/a |
| | 12350 Physical Impairment; Homebound | \$117 | \$0 | \$0 | \$466 | 300% | n/a | n/a |
| | 12520 Culturally Different; Compensatory | \$81 | \$345 | \$348 | \$500 | > 500% | 45% | 44% |
| | 12900 Other Special Programs | \$13,833 | \$14,856 | \$10,812 | \$11,653 | -16% | -22% | 8% |
| | 13200 Adult/Continuing Education Programs; Advanced Adult Education | \$476 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 14100 Summer School Programs; Elementary | \$5,889 | \$6,776 | \$4,541 | \$961 | -84% | -86% | -79% |
| | 14300 Summer School Programs; High School | \$33,182 | \$20,908 | \$22,171 | \$15,129 | -54% | -28% | -32% |
| | 16100 Remediation Testing | \$28,475 | \$35,946 | \$48,773 | \$48,308 | 70% | 34% | -1% |
| | 16200 Preventive Remediation | \$11,328 | \$270 | \$0 | \$0 | -100% | -100% | n/a |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$107,776 | -\$53,158 | \$21,993 | \$26,369 | -76% | n/a | 20% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$0 | \$215,440 | \$139,220 | \$105,183 | n/a | -51% | -24% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$585,238 | \$731,127 | \$778,541 | \$816,781 | 40% | 12% | 5% |
| | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$14,487 | \$11,083 | \$10,296 | \$88,474 | > 500% | > 500% | > 500% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$0 | \$0 | \$363 | n/a | n/a | n/a |
| | 22220 Library/Media Services; School Library | \$241,478 | \$246,482 | \$256,880 | \$287,585 | 19% | 17% | 12% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$0 | \$54,769 | \$1,271 | n/a | n/a | -98% |
| | 24100 Office of The Principal | \$659,782 | \$875,011 | \$900,762 | \$1,063,969 | 61% | 22% | 18% |
| | 25510 Textbooks for Rent or Resale; Direction of Rental Service | \$1,129 | \$287 | \$391 | \$329 | -71% | 14% | -16% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$64,331 | \$187,742 | \$147,458 | \$139,693 | 117% | -26% | -5% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,600 | \$2,946 | \$4,126 | \$4,892 | 88% | 66% | 19% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$67,562 | \$79,342 | \$69,220 | \$78,276 | 16% | -1% | 13% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$17,029 | \$11,268 | \$8,026 | \$8,043 | -53% | -29% | 0% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$5,892 | \$2,363 | \$3,944 | \$1,674 | -72% | -29% | -58% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$228,853 | \$421,411 | \$357,936 | \$188,125 | -18% | -55% | -47% |
| Student Academic Achievement Total | | \$7,073,554 | \$8,695,013 | \$8,954,066 | \$10,126,301 | 43% | 16% | 13% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$35,100 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21130 Attendance and Social Work Services; Social Work Services | \$65,910 | \$81,516 | \$91,567 | \$100,764 | 53% | 24% | 10% |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$0 | \$3,709 | \$0 | \$928 | n/a | -75% | n/a |
| | 21220 Guidance Services; Counseling Services | \$152,118 | \$179,865 | \$184,976 | \$209,215 | 38% | 16% | 13% |
| | 21250 Guidance Services; Records Maintenance | \$14,417 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21340 Health Services; Nurse Services | \$75,278 | \$75,061 | \$77,434 | \$101,841 | 35% | 36% | 32% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$20,268 | \$45,021 | \$35,917 | \$39,304 | 94% | -13% | 9% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$28,173 | \$45,952 | \$30,761 | n/a | 9% | -33% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$1,500 | \$0 | n/a | n/a | -100% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$0 | \$8,124 | n/a | n/a | n/a |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$0 | \$109,569 | n/a | n/a | n/a |
| | 23110 Board of Education; Service Area Direction | \$25,960 | \$34,010 | \$37,824 | \$29,414 | 13% | -14% | -22% |
| | 23210 Executive Administration; Office of The Superintendent | \$163,244 | \$184,141 | \$175,019 | \$234,670 | 44% | 27% | 34% |
| | 23220 Executive Administration; Community Relations | \$0 | \$500 | \$500 | \$2,500 | n/a | 400% | 400% |
| | 25750 Personnel Services; Health Services | \$2,195 | \$1,322 | \$60 | \$0 | -100% | -100% | -100% |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$0 | \$346 | n/a | n/a | n/a |
| | 26700 2007 Account Code - Technology Coordinator | \$30,615 | \$47 | \$0 | \$0 | -100% | -100% | n/a |
| | 26710 2007 Account Code - Technology Support and Maintenance | \$0 | \$210,985 | \$118,416 | \$771 | n/a | -100% | -99% |
| Student Instructional Support Total | | \$585,106 | \$844,350 | \$769,165 | \$868,207 | 48% | 3% | 13% |
| Overhead and Operational | | | | | | | | |
| | 23150 Board of Education; Legal Services | \$9,414 | \$11,429 | \$16,937 | \$40,930 | 335% | 258% | 142% |
| | 23160 Board of Education; Promotion Expenses | \$419 | \$436 | \$500 | \$0 | -100% | -100% | -100% |

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Biannual Financial Report Data**

East Porter County School Corp (6510)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 25110 Fiscal Services; Office of The Business Manager | \$38,222 | \$51,379 | \$52,003 | \$74,834 | 96% | 46% | 44% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$0 | \$0 | \$8,163 | n/a | n/a | n/a |
| | 25150 Fiscal Services; Payroll Services | \$15,844 | \$17,325 | \$16,054 | \$23,978 | 51% | 38% | 49% |
| | 25160 Fiscal Services; Financial Accounting | \$57,928 | \$52,232 | \$56,278 | \$57,014 | -2% | 9% | 1% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$57,091 | \$0 | \$0 | n/a | -100% | n/a |
| | 25193 Other Fiscal Services; Printed Forms | \$0 | \$0 | \$0 | \$449 | n/a | n/a | n/a |
| | 25199 Other Fiscal Services; Other | \$0 | \$0 | \$0 | \$600 | n/a | n/a | n/a |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$0 | \$0 | \$21,565 | n/a | n/a | n/a |
| | 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel | \$0 | \$0 | \$0 | \$1,172 | n/a | n/a | n/a |
| | 25890 Other Technology Services | \$0 | \$0 | \$0 | \$1,189 | n/a | n/a | n/a |
| | 25920 Ditch Assessments | \$0 | \$275 | \$0 | \$0 | n/a | -100% | n/a |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$802,387 | \$1,400,965 | \$1,389,017 | \$1,501,324 | 87% | 7% | 8% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$17,423 | \$3,872 | \$3,163 | \$5,515 | -68% | 42% | 74% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$47,798 | \$117,383 | \$197,420 | \$277,565 | 481% | 136% | 41% |
| | 26499 2007 Account Code - Other | \$13,196 | \$8,735 | \$9,149 | \$3,543 | -73% | -59% | -61% |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$1,910 | \$635 | \$1,102 | \$4,833 | 153% | > 500% | 339% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$22,933 | \$133,282 | \$82,888 | \$118,979 | 419% | -11% | 44% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$14,206 | \$19,926 | \$17,448 | \$22,191 | 56% | 11% | 27% |
| | 27010 Student Transportation; Service Area Direction | \$13,662 | \$29,482 | \$26,663 | \$46,074 | 237% | 56% | 73% |
| | 27100 Student Transportation; Vehicle Operation | \$195,500 | \$384,186 | \$397,064 | \$408,291 | 109% | 6% | 3% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$4,249 | \$5,611 | \$14,895 | n/a | 251% | 165% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$73,674 | \$185,706 | \$169,341 | \$232,149 | 215% | 25% | 37% |
| | 27400 Student Transportation; Purchase of School Buses | \$169,462 | \$170,588 | \$312,445 | \$498,594 | 194% | 192% | 60% |
| | 27500 Student Transportation; Insurance on Buses | \$9,280 | \$48,619 | \$29,638 | \$20,720 | 123% | -57% | -30% |
| | 27600 Student Transportation; Insurance on Pupils | \$0 | \$15,460 | \$1,383 | \$5,972 | n/a | -61% | 332% |
| | 27700 Student Transportation; Contracted Transportation Services | \$180,376 | \$30,531 | \$25,656 | \$25,562 | -86% | -16% | 0% |
| | 27900 Student Transportation; Other Student Transportation Services | \$14,237 | \$54,129 | \$40,254 | \$83,461 | 486% | 54% | 107% |
| | 27910 Student Transportation; Bus Driver Training | \$0 | \$98 | \$8,877 | \$125 | n/a | 28% | -99% |
| | 31100 Food Services Operations; Service Area Direction | \$2,137 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$204,370 | \$315,140 | \$256,392 | \$292,231 | 43% | -7% | 14% |
| | 31400 Food Services Operations; Food Purchases | \$190,802 | \$257,118 | \$295,183 | \$344,922 | 81% | 34% | 17% |
| | 31900 Other Food Services | \$17,635 | \$19,485 | \$21,988 | \$24,787 | 41% | 27% | 13% |
| | 33200 Community Recreation | \$460 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 33400 Athletic Coaches | \$163,660 | \$201,804 | \$204,740 | \$207,577 | 27% | 3% | 1% |
| | 33600 Nonpublic School Pupil Services | \$148 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 33990 Other Community Services; Other | \$1,109 | \$700 | \$906 | \$967 | -13% | 38% | 7% |
| | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$4,020 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$207,177 | \$473,302 | \$461,920 | \$496,189 | 139% | 5% | 7% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$43,582 | \$66,261 | \$104,058 | \$299,393 | > 500% | 352% | 188% |
| Overhead and Operational Total | | \$2,532,970 | \$4,131,824 | \$4,204,079 | \$5,165,752 | 104% | 25% | 23% |
| Nonoperational | | | | | | | | |
| | 25350 2007 Account Code - Building Acquisition, Construction and Improvement | \$81,769 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$2,628 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$346,154 | \$13,754 | \$21,971 | \$399,150 | 15% | > 500% | > 500% |
| | 45100 Building Acquisition, Construction and Improvements | \$100,195 | \$78,256 | \$354,434 | \$487,387 | 386% | > 500% | 38% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$2,216 | \$591,671 | \$598,266 | \$596,735 | > 500% | 1% | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$6,790 | \$0 | \$0 | n/a | -100% | n/a |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$549,962 | \$502,677 | \$363,842 | \$444,551 | -19% | -12% | 22% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,415 | \$36,247 | \$73,317 | \$44,102 | 21% | 22% | -40% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$104,406 | \$180,000 | \$185,000 | n/a | 77% | 3% |
| | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$300,000 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$221,159 | \$151,026 | \$145,212 | n/a | -34% | -4% |
| | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$1,516 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,074,217 | \$3,186,500 | \$3,190,000 | \$3,252,500 | 203% | 2% | 2% |
| | 53300 Debt Services; Lease Rental; School Buses ; Principal | \$0 | \$18,174 | \$0 | \$0 | n/a | -100% | n/a |
| | 54200 2007 Account Code - Common School Fund | \$0 | \$96,424 | \$82,518 | \$36,983 | n/a | -62% | -55% |
| | 54200 Common School Fund; Principal | \$0 | \$0 | \$0 | \$46,625 | n/a | n/a | n/a |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$5,959 | \$9,494 | \$22,248 | n/a | 273% | 134% |

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|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$0 | \$3,000 | n/a | n/a | n/a |
| Nonoperational Total | | \$2,495,073 | \$4,862,017 | \$5,024,867 | \$5,663,491 | 127% | 16% | 13% |
| prorated | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$45,023 | \$52,591 | \$47,260 | \$23,449 | -48% | -55% | -50% |
| | 26492 2007 Account Code - Social Security | \$534,078 | \$676,051 | \$698,668 | \$355,269 | -33% | -47% | -49% |
| | 26493 2007 Account Code - Workmen's Compensation | \$17,607 | \$73,772 | \$74,956 | \$18,181 | 3% | -75% | -76% |
| | 26494 2007 Account Code - Group Insurance | \$597,750 | \$1,427,297 | \$1,442,835 | \$783,419 | 31% | -45% | -46% |
| | 26496 2007 Account Code - Unemployment Compensation | \$2,082 | \$1,901 | \$4,739 | \$879 | -58% | -54% | -81% |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$25,974 | \$174,891 | \$110,361 | \$69,802 | 169% | -60% | -37% |
| prorated Total | | \$1,222,513 | \$2,406,503 | \$2,378,820 | \$1,250,998 | 2% | -48% | -47% |

| 1006 Category | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$8,046,696 | \$10,571,855 | \$10,811,392 | \$11,116,311 | 38% | 5% | 3% | 57.9% | 50.5% | 50.7% | 48.2% |
| Student Instructional Support | \$668,214 | \$1,001,985 | \$917,352 | \$937,902 | 40% | -6% | 2% | 4.8% | 4.8% | 4.3% | 4.1% |
| Overhead and Operational | \$2,699,234 | \$4,503,851 | \$4,577,385 | \$5,357,045 | 98% | 19% | 17% | 19.4% | 21.5% | 21.5% | 23.2% |
| Nonoperational | \$2,495,073 | \$4,862,017 | \$5,024,867 | \$5,663,491 | 127% | 16% | 13% | 17.9% | 23.2% | 23.6% | 24.5% |
| Grand Total | \$13,909,216 | \$20,939,708 | \$21,330,996 | \$23,074,750 | 66% | 10% | 8% | | | | |

| | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------------|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 62.7% | 55.3% | 55.0% | 52.2% |